

JUDGE KOEHL**08 CV 7538**

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

CORNELL & COMPANY, INC.,

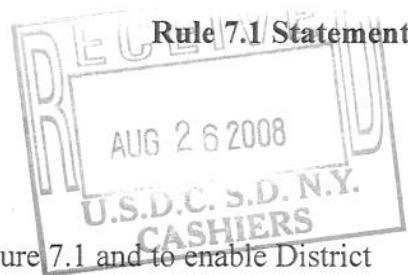
Plaintiff,

Case No. _____

-v-

OWEN STEEL COMPANY, INC.,

Defendant.



Rule 7.1 Statement

Pursuant to Federal Rule of Civil Procedure 7.1 and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Plaintiff (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

Date: August 26, 2008

DUANE MORRIS LLP

Fran M. Jacobs
Fran M. Jacobs
#1677566
Address: 1540 Broadway
New York, NY 10036
Phone: (212) 692-1000
Email: fmjacobs@duanemorris.com
Attorneys for Plaintiff

Attorney Bar Code:

SDNY Web 10/2007